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FISCAL POLICIES MANUAL

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PREFACE

Various State employees belong to employee entities, associations, etc., which hold periodic meetings to exchange ideas, information, and provide training. Normally the employees involved have similar job duties. For example, the fiscal employees have formed the Idaho Fiscal Officers Association, the human resource employees have formed the State Human Resources Association, and data processing employees have formed a similar group. The entities formed enable the associated employees to exchange information, formulate ideas, and provide low-cost training for State employees, thus benefiting the State.

The employee entities thus formed may have membership dues and may require a fee for training sessions, workshops, or seminars sponsored by these entities. Meetings are often held in State facilities, speakers are occasionally State employees, printing and copying costs are absorbed by the agency doing the printing and copying, and mail is distributed through the Statehouse Mail system.

As a matter of practice, some agencies have paid the membership dues and/or training costs for their employee members. Often times these entities have a separate bank account. As a result, the expenditures do not have the same controls as normal State expenditures.

Since these organizations are, in large part, supported by the State in the form of contribution of employee time, meeting rooms, copying costs, and in some cases dues, an accounting of such organization's finances should be open to the public.

DEFINITION

Employee Entities/Associations - entities/associations whose membership meets both of the following two criteria:

- 75 percent or more of the membership is composed of employees of the State
- dues are paid by State departments, agencies, and other entities.

POLICY

State funds shall not be used to pay dues of entities whose membership is primarily (75%) employees of the State of Idaho, unless a copy of each of the following has been deposited with the Office of the State Controller:

- entity bylaws
- list of current officers
- detailed annual financial statements

Fund balances shall be kept to a minimum, sufficient only to meet the normal or anticipated operational expenses of the organization.

All financial books and records of an employee entity/association shall be open for review upon reasonable request.

FISCAL IMPACT

This policy will provide stewardship over State-sponsored employee organizations.

ADMINISTRATIVE PROCEDURES

None.